The Ordinance as amended will read as follows :—

"94. The Council shall maintain a register in which a Graduate of any of the following classes may be entered—

(*a*) Mysoreans by birth or domicile, who having passed a degree examination of a University other than the Mysore University before 1919, have since taken the degree;

(*b*) Graduates who have taken the degree of Master of Arts or Master of Science in the Mysore University; and

(*c*) Other Mysore University graduates who passed the Bachelor's Degree Examination not less than five years before the date of application."

(*Government Order No. D*' 7943—*Uni.* 253-29-4, *dated the* 16*th January* 1930.)

B. M. SRIKANTIA,
Registrar.

MISCELLANEOUS DEPARTMENTS.

OFFICE OF THE COMMISSIONER OF INCOME-TAX IN MYSORE, BANGALORE.

Circular No. L. V. R: Dis. 9—29-30, *dated* 21*st January* 1930.

An arrangement has been entered into with the Government of India for the grant of relief from double Income-tax of incomes taxed both in Mysore and in British India in respect of dividends and income from professions and vocations. Relief, in accordance with this arrangement, should be given effect to from the current official year (in respect of assessments made last year). The arrangement is as follows:—

(1) As regards dividends, the Government within whose jurisdiction tax is charged on the profits out of which a dividend is paid, will retain the tax on the part of those profits represented by the dividend and will allow such refund on the dividend as may be due under the provision of its income-tax law, corresponding to Section 48 of the Indian Income-tax Act, while the Government in whose jurisdiction the dividend is received will include it in the "total income" of the assessee concerned for the purpose of fixing the *rate* of and the *liability* to tax, but will waive its claim to levy tax in respect of the dividend.

(2) As regards income derived from the practice of a profession or vocation, the Government within whose jurisdiction it arises or accrues will tax it, while the Government in whose jurisdiction it is received will include it in the "total income" of the assessee for the purpose of determining liability to, and the *rate* of, tax provided that—

(i) the income earned in Mysore by a resident in British India or in British India by a resident in Mysore shall be charged to tax in British India or Mysore, as the case may be, if it has not already been, or will not be, charged to tax in Mysore or British India;

(ii) in cases where such professional earnings have been, or will be, taxed in Mysore or in British India, they shall be taken into account for the calculation of "total income" in British India or Mysore, whether *received* in British India or Mysore. The object of proviso (i) is to tax in British India incomes which fall below the taxable limit in Mysore, and of proviso (ii) to include in the total income (*i.e.*, to fix the rate of tax) incomes which may be received in Mysore in the first instance and may be brought subsequently into British India, and *vice versa*.

S. P. RAJAGOPALACHARI,
Commissioner of Income-tax.

GOVERNMENT CENTRAL BOOK DEPOT, FORT, BANGALORE CITY.

Notice dated 25*th January* 1930.

The following publications have been recently received in the Depot for sale to the Public.

Name of the Book.	*Price per copy.* Rs. a. p.
Excise Regulation V of 1901 (English)	0 4 6
Government Securities Regulation VIII of 25 English ...	0 1 3
Insolvency Regulation XI of 1925 English	0 3 0
Land Improvement Loans Regulation IV of 1890 (English) ...	0 1 3
Register of Class Marks	0 5 3
Hindudesadacharitre Part II	0 3 6
Proceedings of the Mysore Legislative Council June Session 1929	2 12 0
Kannada Geography II	0 10 0

Postage, etc., extra.

M. A. NARAYANA IYENGAR,
Curator.

4 B